

## Article - Tax - General

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§9–101.

- (a) In this title the following words have the meanings indicated.
- (b) “Aviation fuel” means:
  - (1) aviation gasoline; or
  - (2) turbine fuel.
- (c) (1) “Aviation gasoline” means gasoline that is used to propel gasoline–powered aircraft and:
  - (i) is invoiced as aviation gasoline; or
  - (ii) is received, sold, stored, or withdrawn from storage by a person for the purpose of propelling gasoline–powered aircraft.
- (2) “Aviation gasoline” does not include gasoline used to propel a motor vehicle.
- (d) “Clean-burning fuel” means, when used for motor vehicle propulsion:
  - (1) natural gas;
  - (2) liquefied natural gas;
  - (3) liquefied petroleum gas;
  - (4) hydrogen;
  - (5) electricity; or
  - (6) any other fuel at least 85% of which is one or more of the following:
    - (i) methanol;
    - (ii) ethanol;

- (iii) any other alcohol; or
  - (iv) ether.
- (e) (1) “Gasoline” means a product that:
  - (i) is used as fuel in a spark ignited, internal combustion engine; or
  - (ii) is designated as gasoline by the Comptroller.
- (2) “Gasoline” includes:
  - (i) casinghead gasoline;
  - (ii) absorption gasoline;
  - (iii) other natural gasoline; and
  - (iv) aviation gasoline.
- (f) “Motor fuel” means:
  - (1) gasoline; or
  - (2) special fuel.
- (g) “Motor vehicle” means a vehicle that:
  - (1) is self-propelled;
  - (2) is designed to be operated on a public highway; and
  - (3) is not operated only on rails.
- (h) (1) “Special fuel” means a product that is usable as fuel in an internal combustion engine.
  - (2) “Special fuel” includes clean-burning fuel except electricity.
  - (3) “Special fuel” does not include gasoline.
- (i) “Turbine fuel” means Jet A, A-1, or B fuel that is used to propel turbine powered aircraft.

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